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**Agenda item 140**

**Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations**

**Peacekeeping Reserve Fund**

# Report of the Secretary-General

*Summary*

The General Assembly, in its resolution 47/217 of 23 December 1992, decided to establish a Peacekeeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations.

The present report provides information on the status of the Reserve Fund as at 31 March 1996, as well as utilization of the Fund by month from November 1993 to 31 March 1996. It also provides information on Member States' shares of the Fund pursuant to General Assembly resolution 45/247 of 21 December 1990.

As indicated in paragraph 11 of the report, the actions to be taken by the General Assembly at its resumed fifty-first session are as follows: (a) take note of the present report; and (b) decide that, with respect to the application of the provisions of paragraph (g) of General Assembly resolution 47/217, the five Member States (Democratic People's Republic of Korea, Federated States of Micronesia, Marshall Islands, Republic of Korea and San Marino), which became Members of the United Nations prior to the adoption of that resolution but after the adoption of resolution 45/247, will not have a claim to a share in the Reserve Fund.

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# I. Introduction

1. In its resolution 47/217 of 23 December 1992, the General Assembly decided, *inter alia*, to establish a Peacekeeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The Secretary-General previously reported to the General Assembly on the implementation of the resolution (A/48/622 and A/49/654), and the Advisory Committee on Administrative and Budgetary Questions subsequently reported thereon to the General Assembly at its fiftieth session (A/50/976). The present document provides further information on implementation of General Assembly resolution 47/217 and responds to issues raised in the report of the Advisory Committee.

# II. Status of the Fund

2. General Assembly resolution 47/217 established the Reserve Fund at a level of $150 million and provided that that amount should be transferred from surplus balances of the special accounts for the United Nations Transition Assistance Group (UNTAG) and the United Nations Iran-Iraq Military Observer Group (UNIIMOG), with any difference remaining being transferred from the amount retained in the General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

3. Annex I provides a summary status of the Reserve Fund and indicates that a balance of $94.7 million was available as at 31 March 1996. Total receipts to the Reserve Fund amounted to $94.7 million and consisted of transfers from UNTAG ($47.0 million), UNIIMOG ($17.3 million), and the General Fund ($25.0 million), interest income ($5.1 million) and a voluntary contribution ($351,989). An amount of $60.7 million was still due to the Reserve Fund, consisting of funds to be transferred from the United Nations General Fund ($57.6 million), UNTAG ($2.2 million) and UNIIMOG ($903,071).

4. Loans to six peacekeeping operations, namely, the United Nations Observer Mission in El Salvador (ONUSAL), the United Nations Angola Verification Mission (UNAVEM), the United Nations Transitional Authority in Cambodia (UNTAC), the United Nations Observer Mission Uganda-Rwanda (UNOMUR), the United Nations Observer Mission in Liberia (UNOMIL) and the United Nations Assistance Mission for Rwanda (UNAMIR), have been repaid to the Reserve Fund in full. No additional loans have been made to existing peacekeeping operations. Annexes II A and B provide information on the utilization of the Reserve Fund by month from November 1993 to 31 March 1996.

# III. Member States' shares of the Fund

5. In its resolution 47/217, the General Assembly decided:

   "(e) That Member States' shares of the Fund shall remain fixed and shall be calculated on the basis of the ad hoc apportionment as set out in General Assembly resolution 45/247 of 21 December 1990;

   "(g) That States which become Members of the United Nations following the date of the adoption of the present resolution and which do not have a claim to a share in the Fund shall contribute to the Fund in accordance with the scale of apportionment for peacekeeping operations in effect on the date of their first assessment for United Nations peacekeeping operations".

6. A breakdown of the Fund's $150 million approved level is provided in annex III. As provided for in the resolution, the shares of Member States have been calculated using the ad hoc apportionment set out in General Assembly resolution 45/247 of 21 December 1990, with a minor adjustment in respect of the two Member States that joined the Organization in 1990 (Liechtenstein and Namibia). As their share of the surplus balances from which the $150 million was to be transferred was exceeded by their share of

$150 million, the difference, an amount of $9,519, was distributed *pro rata* among other Member States on the basis of resolution 45/247.

7. The provision for assessment of new Member States for the Fund is stressed in the report of the Advisory Committee. A strict interpretation of paragraphs (e) and (g) of resolution 47/217, as cited above, raises a serious question of interpretation. Paragraph (g) of the resolution provides that States joining after "the date of the adoption of the present resolution" (that is, 23 December 1992) and without "a claim to a share in the Fund" should be assessed. Paragraph (e) assigns shares to Member States based on the ad hoc apportionment set out in resolution 45/247, which was adopted on 21 December 1990. A strictly literal interpretation of resolution 47/217 would therefore exclude from participation in the Fund those Member States that joined the Organization between 21 December 1990 and 23 December 1992.

8. Of the 20 Member States in this category, 15 can be said to "have a claim to a share in the Fund" and would thus not be assessed under the provisions of resolution 47/217 in any case. As regards the remaining five Member States (Democratic People's Republic of Korea, Federated States of Micronesia, Marshall Islands, Republic of Korea and San Marino), the Secretary-General believes that it is quite clear that the General Assembly intended resolution 47/217 to apply to all States Members of the United Nations. In that case, the provisions of paragraph (g) of the resolution would also have to be applied to States that became Members of the United Nations prior to the adoption of resolution 47/217 but after the adoption of resolution 45/247.

9. Of the 27 Member States that have joined the Organization since 21 December 1990, 18 (Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Czech Republic, Estonia, Georgia, Kazakstan, Kyrgyzstan, Latvia, Lithuania, Republic of Moldova, Slovakia, Slovenia, Tajikistan, the former Yugoslav Republic of Macedonia, Turkmenistan and Uzbekistan) can be said to "have a claim to a share in the Fund" in respect of the amounts listed in annex III to the credit of Czechoslovakia, the Union of Soviet Socialist Republics and the Socialist Federal Republic of Yugoslavia. In this connection, the financial assets and liabilities of the former Czechoslovakia were, by agreement of the two successor States, divided between the Czech Republic and Slovakia in the ratio of 2:1. In addition, it will be recalled that, by its decision 47/456 of 23 December 1992, the General Assembly set rates of assessment for Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Croatia, Estonia, Georgia, Kazakstan, Kyrgyzstan, Latvia, Lithuania, Republic of Moldova, Russian Federation, San Marino, Slovenia, Tajikistan, Turkmenistan, Ukraine, Uzbekistan and Yugoslavia. In paragraph 7 (b) of its related report (A/47/833), the Fifth Committee stated its understanding, *inter alia*, that:

> "The advances of new Member States to the Working Capital Fund under Regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of the rates of assessment in effect during their first full year of membership to the authorized level of the Fund; the advance of San Marino to the Working Capital Fund shall be added to the Fund pending the incorporation of its rate of assessment in a 100.00 per cent scale; the advances of the other new Member States and the additional advances of Belarus and Ukraine shall be transferred from those of the former Union of Soviet Socialist Republics and the Socialist Federal Republic of Yugoslavia, respectively."

Subsequently, in its resolution 48/223 A of 23 December 1993, the General Assembly, *inter alia*, resolved that the advance of the former Yugoslav Republic of Macedonia to the Working Capital Fund should be transferred from that of Yugoslavia in accordance with its rate of assessment. Based on that precedent, it is the Secretary-General's view that the 18 Member States referred to above can be said to "have a claim to a share in the Fund". Were the shares in the Fund of the former Czechoslovakia, Union of Soviet Socialist Republics and Socialist Federal Republic of Yugoslavia to be assigned according to the same formulas, possible distributions are shown in annex IV for illustrative purposes.

10. Assessments have been sent to the four Member States admitted since 23 December 1992, which have no "claim to a share in the Fund" (Andorra, Eritrea, Monaco and Palau). The amounts involved are shown in annex V and are based on the Fund's approved level of $150 million.

# IV. Actions to be taken by the General Assembly at its resumed fifty-first session

11. The actions to be taken by the General Assembly at its resumed fifty-first session are as follows:

(a) Take note of the present report; and

(b) Decide that, with respect to the application of the provisions of paragraph (g) of General Assembly resolution 47/217, the five Member States listed in paragraph 8 above, which became Members of the United Nations prior to the adoption of that resolution but after the adoption of resolution 45/247, will not have a claim to a share in the Reserve Fund.

# Annex I
## Summary status of the Peacekeeping Reserve Fund as at 31 March 1996
*(United States dollars)*

| | | | |
|---|---|---|---|
| **Authorized level of the Fund** | | | **150 000 000** |
| (*a*) | **Transfers to the Fund pursuant to General Assembly resolution 47/217, para. (7) (i)** | | |
| | (i) From UNTAG | 47 002 650 | |
| | (ii) From UNIIMOG | 17 253 129 | |
| | (iii) From United Nations General Fund | 25 000 000 | |
| | | | 89 255 779 |
| (*b*) | *Interest income* | | 5 103 447 |
| (*c*) | *Voluntary contribution* | | 351 989[a] |
| | **Total receipts, (a) + (b) + (c)** | | **94 711 215** |
| (*d*) | *Outstanding loans to peacekeeping operations* | | - |
| | **Available balance (a) + (b) + (c) - (d)** | | **94 711 215** |
| (*e*) | *Due to the Reserve Fund* | | |
| | From the United Nations General Fund | 57 601 038[b] | |
| | From UNTAG | 2 240 112 | |
| | From UNIIMOG | 903 071 | |
| | **Total** | | **60 744 221** |

[a] Voluntary contribution from Switzerland.

[b] To be transferred from the amount of $154,881,112 that has been retained in the General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

## Annex II A
## Utilization of the Peacekeeping Reserve Fund
## November 1993 to December 1994

*(Millions of United States dollars)*

| | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1993 | | 1994 | | | | | | | | | | | |
| Receipts | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.1 | 65.1 | 65.1 |
| Loans outstanding | | | | | | | | | | | | | | |
| United Nations Observer Mission in El Salvador | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| United Nations Angola Verification Mission | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 15.0 | 15.0 | 15.0 | 15.0 | 16.0 | - | - | - | - |
| United Nations Transitional Authority in Cambodia | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 37.9 | 32.9 |
| United Nations Observer Mission in Uganda-Rwanda | 0.4 | 0.5 | 0.7 | 0.7 | 0.7 | - | - | - | - | - | - | - | - | - |
| United Nations Observer Mission in Liberia | - | - | 0.2 | 0.2 | - | - | - | - | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| United Nations Assistance Mission for Rwanda | - | - | 1.2 | 1.2 | - | - | - | - | - | - | - | - | - | - |
| **Total loans** | **63.3** | **63.4** | **65.0** | **65.0** | **63.6** | **58.9** | **58.9** | **58.9** | **60.9** | **61.9** | **45.9** | **45.9** | **45.9** | **40.9** |
| Available balance | 1.7 | 1.6 | - | - | 1.4 | 6.1 | 6.1 | 6.1 | 4.1 | 3.1 | 19.1 | 19.2 | 19.2 | 24.2 |

## Annex II B
## Utilization of the Peacekeeping Reserve Fund
## January 1995 to March 1996
*(Millions of United States dollars)*

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1995 | | | | | | | | | | | | 1996 | | |
| **Receipts** | 65.1 | 65.1 | 90.3 | 90.6 | 91.0 | 91.3 | 91.6 | 92.0 | 92.3 | 92.7 | 93.2 | 93.7 | 93.7 | 93.7 | 94.20 |
| **Loans outstanding** | | | | | | | | | | | | | | | |
| United Nations Observer Mission in El Salvador | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - | - | - | - | - | - | - |
| United Nations Angola Verification Mission | 19.0 | 19.0 | 19.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | - | - | - | - | - | - | - |
| United Nations Transitional Authority in Cambodia | 28.0 | 18.0 | 18.0 | - | - | - | - | - | - | - | - | - | - | - | - |
| United Nations Observer Mission in Uganda-Rwanda | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| United Nations Observer Mission in Liberia | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - | - | - | - | - | - |
| United Nations Assistance Mission for Rwanda | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total loans** | **55.0** | **45.0** | **45.0** | **23.0** | **23.0** | **23.0** | **23.0** | **23.0** | **2.0** | - | - | - | - | - | - |
| **Available balance** | 10.1 | 20.1 | 45.3 | 67.6 | 68.0 | 68.3 | 68.6 | 69.0 | 90.3 | 92.7 | 93.2 | 93.7 | 93.7 | 93.7 | 94.2 |

# Annex III

## Member States' share of the Peacekeeping Reserve Fund established by General Assembly resolution 47/217

*(United States dollars)*

| *Member States* | *Share in PRF* | *Surplus to be transferred from* | | |
|---|---|---|---|---|
| | | *UNIIMOG* | *UNTAG* | *Regular Budget* |
| Afghanistan | 1 491 | 175 | 492 | 824 |
| Albania | 2 998 | 366 | 985 | 1 647 |
| Algeria | 45 003 | 5 445 | 14 773 | 24 785 |
| Angola | 1 491 | 175 | 492 | 824 |
| Antigua and Barbuda | 1 491 | 175 | 492 | 824 |
| Argentina | 198 017 | 23 967 | 65 001 | 109 049 |
| Australia | 2 355 148 | 285 054 | 773 111 | 1 296 983 |
| Austria | 1 110 074 | 134 359 | 364 396 | 611 319 |
| Bahamas | 6 005 | 724 | 1 970 | 3 311 |
| Bahrain | 6 005 | 724 | 1 970 | 3 311 |
| Bangladesh | 1 491 | 175 | 492 | 824 |
| Barbados | 2 998 | 366 | 985 | 1 647 |
| Belgium | 1 755 108 | 212 429 | 576 140 | 966 539 |
| Belize | 1 491 | 175 | 492 | 824 |
| Benin | 1 491 | 175 | 492 | 824 |
| Bhutan | 1 491 | 175 | 492 | 824 |
| Bolivia | 2 998 | 366 | 985 | 1 647 |
| Botswana | 1 491 | 175 | 492 | 824 |
| Brazil | 435 031 | 52 656 | 142 804 | 239 571 |
| Brunei Darussalam | 12 002 | 1 447 | 3 939 | 6 616 |
| Bulgaria | 45 003 | 5 445 | 14 773 | 24 785 |
| Burkina Faso | 1 491 | 175 | 492 | 824 |
| Burundi | 1 491 | 175 | 492 | 824 |
| Belarus | 495 034 | 59 914 | 162 501 | 272 619 |
| Cambodia | 2 998 | 366 | 985 | 1 647 |
| Cameroon | 2 998 | 366 | 985 | 1 647 |
| Canada | 4 635 293 | 561 030 | 1 521 601 | 2 552 662 |
| Cape Verde | 1 491 | 175 | 492 | 824 |
| Central African Republic | 1 491 | 175 | 985 | 331 |
| Chad | 1 491 | 175 | 492 | 824 |
| Chile | 24 005 | 2 902 | 7 879 | 13 224 |
| China | 1 445 085 | 175 012 | 478 619 | 791 454 |
| Colombia | 41 996 | 5 087 | 13 788 | 23 121 |
| Comoros | 1 491 | 175 | 492 | 824 |
| Congo | 2 998 | 366 | 985 | 1 647 |
| Costa Rica | 6 005 | 724 | 1 970 | 3 311 |
| Côte d'Ivoire | 6 005 | 724 | 1 970 | 3 311 |
| Cuba | 27 003 | 3 267 | 8 864 | 14 872 |
| Cyprus | 6 005 | 724 | 1 970 | 3 311 |
| Czechoslovakia | 990 068 | 119 835 | 325 002 | 545 231 |
| Denmark | 1 035 063 | 125 281 | 339 775 | 570 007 |
| Djibouti | 1 491 | 175 | 492 | 824 |

| Member States | Share in PBF | Surplus to be transferred from | | |
|---|---|---|---|---|
| | | UNIIMOG | UNTAG | Regular Budget |
| Dominica | 1 491 | 175 | 492 | 824 |
| Dominican Republic | 9 004 | 1 089 | 2 955 | 4 960 |
| Ecuador | 9 004 | 1 089 | 2 955 | 4 960 |
| Egypt | 20 998 | 2 544 | 6 894 | 11 560 |
| El Salvador | 2 998 | 366 | 985 | 1 647 |
| Equatorial Guinea | 1 491 | 175 | 985 | 331 |
| Ethiopia | 1 491 | 175 | 492 | 824 |
| Fiji | 2 998 | 366 | 985 | 1 647 |
| Finland | 765 049 | 92 594 | 251 138 | 421 317 |
| France | 11 423 675 | 1 378 196 | 3 786 541 | 6 258 938 |
| Gabon | 9 004 | 1 089 | 2 955 | 4 960 |
| Gambia | 1 491 | 175 | 985 | 331 |
| Germany | 14 040 885 | 1 699 417 | 3 978 815 | 8 362 653 |
| Germany (Democratic Republic of) | - | - | 630 307 | (630 307) [a] |
| Ghana | 2 998 | 366 | 985 | 1 647 |
| Greece | 120 007 | 14 523 | 39 394 | 66 090 |
| Grenada | 1 491 | 175 | 492 | 824 |
| Guatemala | 6 005 | 724 | 1 970 | 3 311 |
| Guinea | 1 491 | 175 | 492 | 824 |
| Guinea-Bissau | 1 491 | 175 | 492 | 824 |
| Guyana | 2 998 | 366 | 985 | 1 647 |
| Haiti | 1 491 | 175 | 492 | 824 |
| Honduras | 2 998 | 366 | 985 | 1 647 |
| Hungary | 63 010 | 7 623 | 20 682 | 34 705 |
| Iceland | 45 003 | 5 445 | 14 773 | 24 785 |
| India | 111 003 | 13 434 | 36 440 | 61 129 |
| Indonesia | 45 003 | 5 445 | 14 773 | 24 785 |
| Iran (Islamic Republic of) | 207 005 | 25 056 | 67 955 | 113 994 |
| Iraq | 36 006 | 4 356 | 11 818 | 19 832 |
| Ireland | 270 014 | 32 680 | 88 637 | 148 697 |
| Israel | 63 010 | 7 623 | 20 682 | 34 705 |
| Italy | 5 985 380 | 724 435 | 1 964 786 | 3 296 159 |
| Jamaica | 2 998 | 366 | 985 | 1 647 |
| Japan | 17 071 085 | 2 066 174 | 5 603 826 | 9 401 085 |
| Jordan | 2 998 | 366 | 985 | 1 647 |
| Kenya | 2 998 | 366 | 985 | 1 647 |
| Kuwait | 87 007 | 10 533 | 28 561 | 47 913 |
| Lao People's Democratic Republic | 1 491 | 175 | 492 | 824 |
| Lebanon | 2 998 | 366 | 985 | 1 647 |
| Lesotho | 1 491 | 175 | 492 | 824 |
| Liberia | 2 998 | 366 | 985 | 1 647 |
| Libyan Arab Jamahiriya | 84 007 | 10 167 | 27 576 | 46 264 |
| Liechtenstein | 1 813 | 1 813 | - | - |
| Luxembourg | 90 013 | 10 891 | 29 546 | 49 576 |
| Madagascar | 2 998 | 366 | 985 | 1 647 |
| Malawi | 1 491 | 175 | 492 | 824 |
| Malaysia | 33 000 | 3 991 | 10 833 | 18 176 |

| Member States | Share in PRF | Surplus to be transferred from | | |
|---|---|---|---|---|
| | | UNIIMOG | UNTAG | Regular Budget |
| Maldives | 1 491 | 175 | 492 | 824 |
| Mali | 1 491 | 175 | 492 | 824 |
| Malta | 2 998 | 366 | 985 | 1 647 |
| Mauritania | 1 491 | 175 | 985 | 331 |
| Mauritius | 2 998 | 366 | 985 | 1 647 |
| Mexico | 282 017 | 34 134 | 92 577 | 155 306 |
| Mongolia | 2 998 | 366 | 985 | 1 647 |
| Morocco | 12 002 | 1 447 | 3 939 | 6 616 |
| Mozambique | 1 491 | 175 | 492 | 824 |
| Myanmar | 1 491 | 175 | 985 | 331 |
| Namibia | 175 | 175 | - | - |
| Nepal | 1 491 | 175 | 492 | 824 |
| Netherlands | 2 475 155 | 299 577 | 812 506 | 1 363 072 |
| New Zealand | 360 027 | 43 578 | 118 183 | 198 266 |
| Nicaragua | 2 998 | 366 | 985 | 1 647 |
| Niger | 1 491 | 175 | 492 | 824 |
| Nigeria | 60 011 | 7 266 | 19 697 | 33 048 |
| Norway | 825 051 | 99 859 | 270 835 | 454 357 |
| Oman | 6 005 | 724 | 1 970 | 3 311 |
| Pakistan | 17 999 | 2 178 | 5 909 | 9 912 |
| Panama | 6 005 | 724 | 1 970 | 3 311 |
| Papua New Guinea | 1 491 | 175 | 492 | 824 |
| Paraguay | 9 004 | 1 089 | 2 955 | 4 960 |
| Peru | 17 999 | 2 178 | 5 909 | 9 912 |
| Philippines | 27 003 | 3 267 | 8 864 | 14 872 |
| Poland | 168 015 | 20 334 | 275 759 | (128 078) [b] |
| Portugal | 54 006 | 6 534 | 17 727 | 29 745 |
| Qatar | 15 001 | 1 813 | 4 924 | 8 264 |
| Romania | 57 005 | 6 900 | 18 712 | 31 393 |
| Rwanda | 1 491 | 175 | 492 | 824 |
| Saint Kitts and Nevis | 1 491 | 175 | 492 | 824 |
| Saint Lucia | 1 491 | 175 | 492 | 824 |
| Saint Vincent and the Grenadines | 1 491 | 175 | 492 | 824 |
| Samoa | 1 491 | 175 | 492 | 824 |
| Sao Tome and Principe | 1 491 | 175 | 492 | 824 |
| Saudi Arabia | 306 013 | 37 036 | 100 455 | 168 522 |
| Senegal | 1 491 | 175 | 492 | 824 |
| Seychelles | 1 491 | 175 | 492 | 824 |
| Sierra Leone | 1 491 | 175 | 985 | 331 |
| Singapore | 33 000 | 3 991 | 10 833 | 18 176 |
| Solomon Islands | 1 491 | 175 | 492 | 824 |
| Somalia | 1 491 | 175 | 492 | 824 |
| South Africa | 675 044 | 81 703 | 221 592 | 371 749 |
| Spain | 2 077 220 | 283 234 | 192 047 | 1 601 939 |
| Sri Lanka | 2 998 | 366 | 985 | 1 647 |
| Sudan | 1 491 | 175 | 492 | 824 |
| Suriname | 1 491 | 175 | 492 | 824 |

| Member States | Share in PRF | Surplus to be transferred from | | |
|---|---|---|---|---|
| | | UNIIMOG | UNTAG | Regular Budget |
| Swaziland | 2 998 | 366 | 985 | 1 647 |
| Sweden | 1 815 112 | 219 687 | 595 837 | 999 588 |
| Syrian Arab Republic | 12 002 | 1 447 | 3 939 | 6 616 |
| Thailand | 30 009 | 3 633 | 9 849 | 16 527 |
| Togo | 1 491 | 175 | 985 | 331 |
| Trinidad and Tobago | 15 001 | 1 813 | 4 924 | 8 264 |
| Tunisia | 9 004 | 1 089 | 2 955 | 4 960 |
| Turkey | 95 994 | 11 622 | 31 515 | 52 857 |
| Uganda | 1 491 | 175 | 492 | 824 |
| Ukraine | 1 875 115 | 226 953 | 615 535 | 1 032 627 |
| Union of Soviet Socialist Republics | 18 260 902 | 2 202 924 | 6 052 408 | 10 005 570 |
| United Arab Emirates | 57 005 | 6 900 | 18 712 | 31 393 |
| United Kingdom of Great Britain and Northern Ireland | 8 883 873 | 1 071 932 | 2 944 415 | 4 867 526 |
| United Republic of Tanzania | 1 491 | 175 | 492 | 824 |
| United States of America | 45 707 360 | 5 514 963 | 15 146 181 | 25 046 216 |
| Uruguay | 12 002 | 1 447 | 3 939 | 6 616 |
| Vanuatu | 1 491 | 175 | 492 | 824 |
| Venezuela | 171 006 | 20 700 | 56 137 | 94 169 |
| Viet Nam | 2 998 | 366 | 985 | 1 647 |
| Yemen | 1 940 | 175 | 984 | 781 |
| Yugoslavia | 137 998 | 16 702 | 45 303 | 75 993 |
| Zaire | 2 998 | 366 | 985 | 1 647 |
| Zambia | 2 998 | 366 | 985 | 1 647 |
| Zimbabwe | 2 983 | 350 | 985 | 1 648 |
| **Total** | **150 000 000** | **18 156 200** | **49 242 762** | **82 601 038** |

[a] Shares in the Peacekeeping Reserve Fund are calculated on the basis of the ad hoc apportionment as set out in General Assembly resolution 45/247 of 21 December 1990, at which time the German Democratic Republic was no longer in existence. However, the German Democratic Republic had a share of the surplus balances in the special account for UNTAG, which under the terms of resolution 47/217 was required to be transferred as part of financing of the Peacekeeping Reserve Fund. In order to avoid the German Democratic Republic having a share in the Peacekeeping Reserve Fund, an amount equivalent to its share of the UNTAG surpluses was transferred and added to its share of surpluses retained for the Regular Budget under the terms of resolution 42/216 A of 21 December 1987.

[b] Poland's share in the surplus balances of the special account for UNTAG is based on an ad hoc apportionment scale in which Poland was among the group of "B" States. Since its share of the Peacekeeping Reserve Fund is based on an ad hoc apportionment scale in which Poland is among the group of "C" States, the amount of its share of UNTAG surpluses required to be transferred to finance the Peacekeeping Reserve Fund was in excess of what was needed for its share of that fund. In order to bring its share of the Peacekeeping Reserve Fund back down to the correct level, the difference was transferred and added to its share of surpluses retained for the Regular Budget under the terms of resolution 42/216 A of 21 December 1987.

# Annex IV
# A possible distribution of the shares in the Peacekeeping Reserve Fund of the former Czechoslovakia, Union of Soviet Socialist Republics and Socialist Federal Republic of Yugoslavia based on the distribution of advances to the Working Capital Fund pursuant to General Assembly decision 47/456 and resolution 48/223 A

## A. Distribution of shares in the Peacekeeping Reserve Fund of the former Czechoslovakia

*(United States dollars)*

| *Member State* | *Apportionment*[a] |
|---|---|
| Czech Republic | 660 045 |
| Slovakia | 330 023 |
| **Total** | **990 068** |

[a] Based on a bilateral agreement under which the credits of the former Czech and Slovak Federal Republic have been divided between the Czech Republic and Slovakia.

## B. Distribution of shares in the Peacekeeping Reserve Fund of the former Union of Soviet Socialist Republics

| *Member State* | *Rate of assessment (%)* | *(1) Pro rata distribution of shares in the Fund*[a] | *(2) Distribution based on peacekeeping grouping*[b] |
|---|---|---|---|
| Armenia | 0.13 | 252 276 | 39 000 |
| Azerbaijan | 0.22 | 426 929 | 66 000 |
| Belarus (additional) | 0.17 | 329 899 | 255 000 |
| Estonia | 0.07 | 135 841 | 21 000 |
| Georgia | 0.21 | 407 523 | 63 000 |
| Kazakstan | 0.35 | 679 205 | 105 000 |
| Kyrgyzstan | 0.06 | 116 435 | 18 000 |
| Latvia | 0.13 | 252 276 | 39 000 |
| Lithuania | 0.15 | 291 088 | 45 000 |
| Republic of Moldova | 0.15 | 291 088 | 45 000 |
| Russian Federation | 6.71 | 13 021 323 | 16 418 902 |
| Tajikistan | 0.05 | 97 029 | 15 000 |
| Turkmenistan | 0.06 | 116 435 | 18 000 |
| Ukraine (additional) | 0.69 | 1 339 003 | 1 035 000 |
| Uzbekistan | 0.26 | 504 552 | 78 000 |
| **Total** | **9.41** | **18 260 902** | **18 260 902** |

[a] Distribution of the former USSR's total share in the Reserve Fund of $18,260,902 similar to the distribution of the Working Capital Fund, i.e., at regular budget rates of assessment.

[b] Distribution of the total reserve of $150,000,000 according to the effective rates for peacekeeping of each Member State. The difference between the amounts apportioned to the new Member States and the total share attributable to the former USSR of $18,260,902 is assigned to the Russian Federation.

## C. Distribution of shares in the Peacekeeping Reserve Fund of the former Socialist Federal Republic of Yugoslavia

| *Member State* | *Rate of assessment (%)* | *(1) Pro rata distribution of shares in the Fund[a]* | *(2) Distribution based on peacekeeping grouping[b]* |
|---|---|---|---|
| Bosnia | 0.04 | 13 143 | 12 000 |
| Croatia | 0.13 | 42 714 | 39 000 |
| Slovenia | 0.09 | 29 571 | 27 000 |
| The former Yugoslav Republic of Macedonia | 0.02 | 6 571 | 6 000 |
| Yugoslavia | 0.14 | 45 999 | 53 998 |
| **Total** | **0.42** | **137 998** | **137 998** |

[a] Distribution of the total share in the Reserve Fund of $137,998 of the former Socialist Federal Republic of Yugoslavia, similar to the distribution of the Working Capital Fund, i.e., at regular budget rates of assessment.

[b] Distribution of the total reserve of $150,000,000 according to the effective rates for peacekeeping of each Member State. The difference between the amounts apportioned to the new Member States and the total share attributable to the former Socialist Federal Republic of Yugoslavia of $137,998 is assigned to Yugoslavia.

# Annex V
## Assessments sent to new Member States
*(United States dollars)*

| *Member State* | *Rate of assessment (%)* | *Amounts assessed based on peacekeeping group* |
|---|---|---|
| Andorra | 0.01 | 15 000 |
| Eritrea | 0.01 | 1 500 |
| Monaco | 0.01 | 15 000 |
| Palau | 0.01 | 1 500 |

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